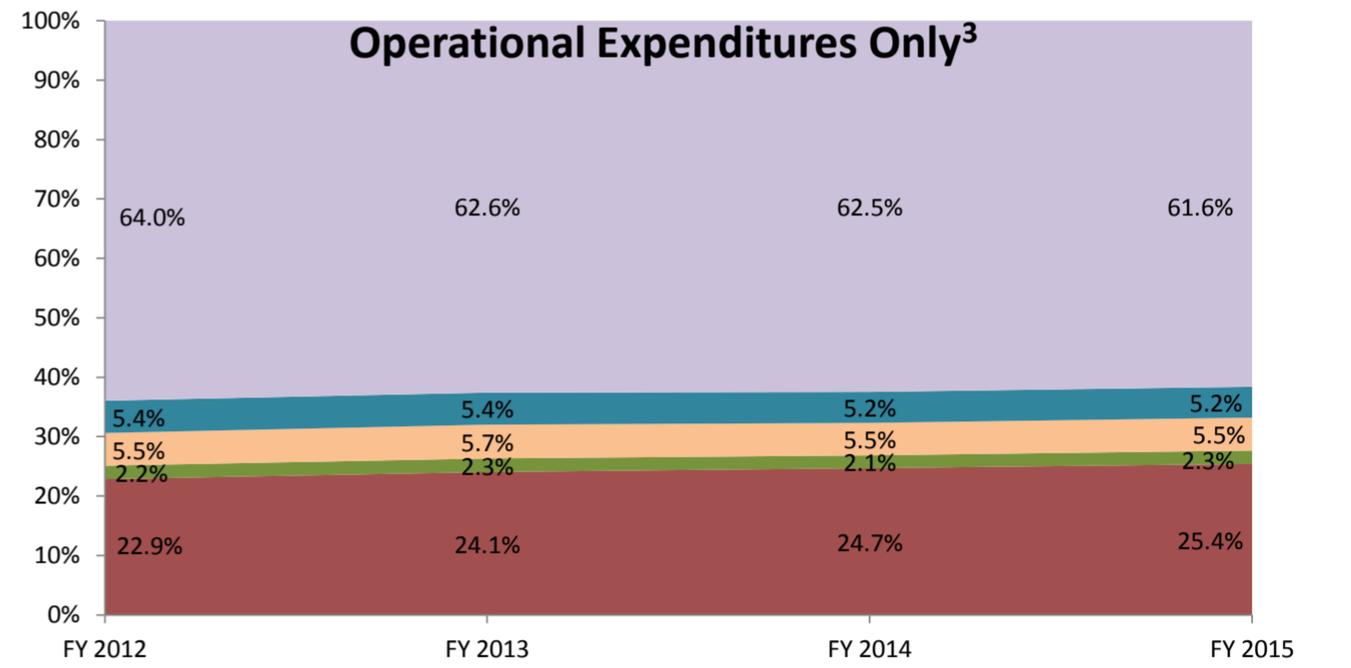
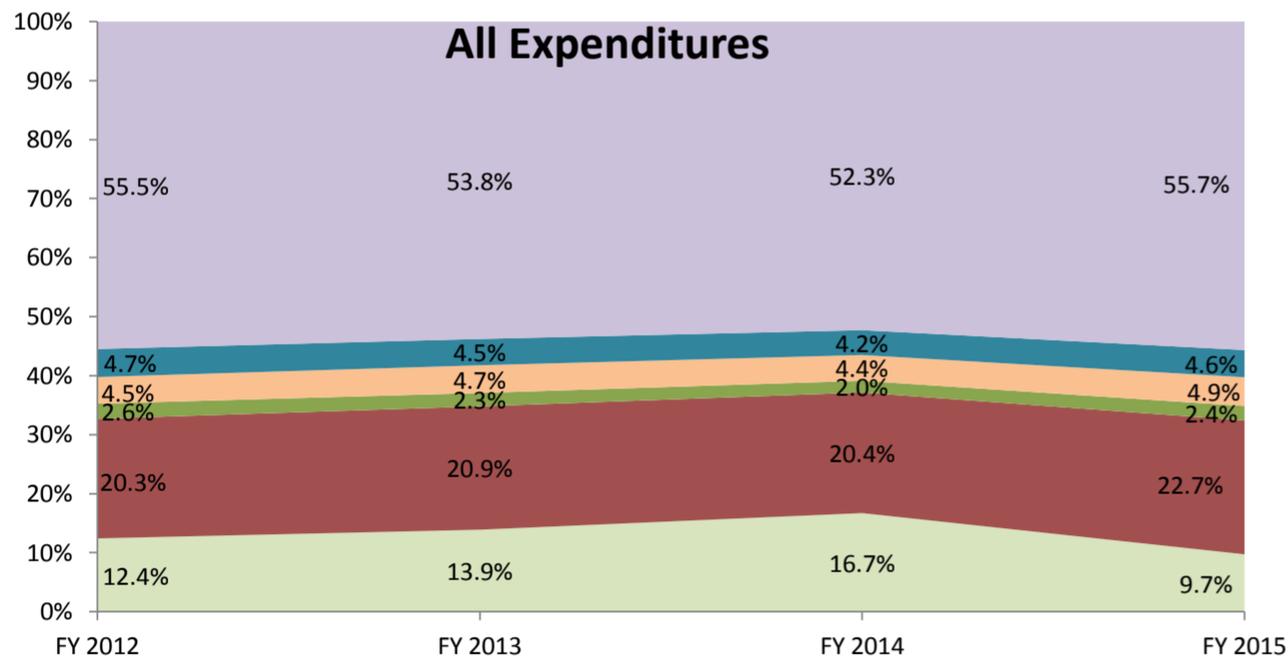


School Corporation Expenditures by Account
Biannual Financial Report Data
Huntington Co Com Sch Corp (3625)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$31,289,179	56.7%	\$31,097,576	53.5%	\$30,778,827	55.5%	\$28,398,418	53.8%	\$28,754,512	52.3%	\$27,426,748	55.7%
Student Instructional Support	\$4,587,625	8.3%	\$5,584,131	9.6%	\$5,144,510	9.3%	\$4,836,707	9.2%	\$4,719,595	8.6%	\$4,677,347	9.5%
Total	\$35,876,804	65.0%	\$36,681,707	63.1%	\$35,923,337	64.8%	\$33,235,125	62.9%	\$33,474,108	60.9%	\$32,104,096	65.2%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$10,726,500	19.4%	\$13,029,130	22.4%	\$12,658,297	22.8%	\$12,224,508	23.2%	\$12,321,397	22.4%	\$12,373,083	25.1%
Non Operational	\$8,620,742	15.6%	\$8,397,106	14.5%	\$6,890,664	12.4%	\$7,340,467	13.9%	\$9,191,283	16.7%	\$4,797,726	9.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$19,347,242	35.0%	\$21,426,236	36.9%	\$19,548,961	35.2%	\$19,564,976	37.1%	\$21,512,680	39.1%	\$17,170,809	34.8%

Grand Total	\$55,224,047	\$58,107,944	\$55,472,298	\$52,800,101	\$54,986,787	\$49,274,904
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- Non Operational
- Other Overhead and Operational
- Corporation Administration
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Student Academic Achievement
- Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Huntington Co Com Sch Corp (3625)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$0	\$1,389,959	\$1,388,396	NA	NA	-0.1%				
11100 Regular Programs Elementary	\$7,831,507	\$10,692,145	\$8,867,716	\$8,728,354	11.5%	-18.4%	-1.6%				
11200 Regular Programs Middle/Junior High	\$4,107,871	\$5,228,045	\$4,525,330	\$4,504,159	9.6%	-13.8%	-0.5%				
11300 Regular Programs High School	\$4,234,975	\$5,829,159	\$5,608,267	\$5,078,643	19.9%	-12.9%	-9.4%				
11355 Regular Programs High School - Acad. Honors High Ability Students	\$67,622	\$84,146	\$177,520	\$454,958	572.8%	440.7%	156.3%				
11420 Regular Programs Vocational Education - Agriculture B	\$106,137	\$146,708	\$110,359	\$110,665	4.3%	-24.6%	0.3%				
11430 Regular Programs Vocational Education - Distributive Education	\$73,165	\$13,510	\$0	\$0	NA	NA	NA				
11440 Regular Programs Vocational Education - Health Occupations	\$0	\$0	\$5,748	\$6,236	NA	NA	8.5%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$156,283	\$83,609	\$0	\$0	NA	NA	NA				
11490 Regular Programs Vocational Education - Industrial Education B	\$352,069	\$381,553	\$320,438	\$270,671	-23.1%	-29.1%	-15.5%				
11520 Regular Programs Vocational Education - Area School Participation	\$0	\$17,223	\$23,078	\$20,786	NA	20.7%	-9.9%				
11590 Regular Programs Vocational Education - Other Vocational Ed. Programs	\$0	\$0	\$54,491	\$55,943	NA	NA	2.7%				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$117,685	\$20,242	\$0	\$0	NA	NA	NA				
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$44,117	\$56,767	\$36,989	NA	-16.2%	-34.8%				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$261	\$0	NA	NA	NA				
12220 Special Programs Mental Disabilities - Moderate Mental Disabilities	\$2,012	\$238	\$0	\$0	NA	NA	NA				
12230 Special Programs Mental Disabilities - Severe Mental Disabilities	\$351,690	\$477,246	\$537,318	\$600,298	70.7%	25.8%	11.7%				
12330 Special Programs Physical Impairment - Visual Impairment	\$55,894	\$103,679	\$81,407	\$83,320	49.1%	-19.6%	2.3%				
12340 Special Programs Physical Impairment - Hearing Impairment	\$152,115	\$213,223	\$148,629	\$121,780	-19.9%	-42.9%	-18.1%				
12350 Special Programs Physical Impairment - Homebound	\$30,432	\$54,901	\$2,129	\$382	-98.7%	-99.3%	-82.1%				
12410 Special Programs Emotional Disabilities - Full Time	\$267,148	\$332,341	\$200,024	\$220,878	-17.3%	-33.5%	10.4%				
12510 Special Programs Culturally Different - Communication Disorders	\$419,012	\$623,433	\$510,360	\$501,661	19.7%	-19.5%	-1.7%				
12520 Special Programs Culturally Different - Compensatory	\$23,081	\$3,907	\$0	\$0	NA	NA	NA				
12610 Special Programs Learning Disability	\$1,351,379	\$1,966,071	\$1,680,530	\$1,660,866	22.9%	-15.5%	-1.2%				
12710 Special Programs Equal Opportunity At Risk	\$56,483	\$3,993	\$0	\$0	NA	NA	NA				
12810 Special Programs Special Education Preschool	\$315,399	\$313,880	\$279,638	\$280,832	-11.0%	-10.5%	0.4%				
12900 Special Programs Other Special Programs	\$58,750	\$68,734	\$66,233	\$67,994	15.7%	-1.1%	2.7%				
13100 Adult/Cont. Ed. Programs Instruction	\$96,936	\$121,783	\$84,391	\$0	NA	NA	NA				
13900 Adult/Cont. Ed. Programs Other Adult/Continuing Ed. Program	\$10,877	\$2,392	\$0	\$0	NA	NA	NA				
14100 Summer School Programs Elementary	\$146,300	\$210,973	\$64,946	\$73,947	-49.5%	-64.9%	13.9%				
14300 Summer School Programs High School	\$90,186	\$26,880	\$91,147	\$89,554	-0.7%	233.2%	-1.7%				
16100 Remediation Remediation Testing	\$34,625	\$118,245	\$19,800	\$0	NA	NA	NA				
16200 Remediation Preventive Remediation	\$1,053	\$37,769	\$2,846	\$2,415	129.4%	-93.6%	-15.1%				
17900 Pay. to Other Gov. Units in State Other	\$0	\$0	\$1,605	\$0	NA	NA	NA				
22110 Instruction Imp. of Instruction - Service Area Direction	\$278,134	\$445,889	\$387,558	\$368,096	32.3%	-17.4%	-5.0%				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$302,001	\$564,850	\$186,980	\$92,449	-69.4%	-83.6%	-50.6%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$165,206	\$107,119	\$12,075	\$44,783	-72.9%	-58.2%	270.9%				
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$155,124	\$242,864	NA	NA	56.6%				
22220 Instruction Library/Media Services - School Library	\$438,452	\$528,351	\$381,667	\$360,497	-17.8%	-31.8%	-5.5%				
22230 Instruction Library/Media Services - Audiovisual	\$27,223	\$29,487	\$30,454	\$34,724	27.6%	17.8%	14.0%				
22290 Instruction Library/Media Services - Other Educational Media Services	\$0	\$0	\$25	\$77	NA	NA	208.0%				
22360 Instruction Instruc. Related Tech. - Network Support	\$1,465,368	\$1,687,927	\$1,754,901	\$1,223,592	-16.5%	-27.5%	-30.3%				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$22,367	\$39,648	\$43,664	NA	95.2%	10.1%				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$35,139	\$1,924	\$0	\$1,429	-95.9%	-25.7%	NA				
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$11,052	\$17,145	\$553,601	\$254,907	2206.3%	1386.8%	-54.0%				
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$705,380	\$466,371	\$341,540	\$399,943	-43.3%	-14.2%	17.1%				
25570 Central Services Textbks. for Rent/Resale - Materials and Supplies	\$0	\$6,002	\$0	\$0	NA	NA	NA				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$1,290,456	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$25,229,099	\$31,097,576	\$28,754,512	\$27,426,748	8.7%	-11.8%	-4.6%
Student Instructional Support											
21110 Students Attend. & Social Work Serv. - Service Area Direction	\$29	\$0	\$0	\$0	NA	NA	NA				
21210 Students Guidance Services - Service Area Direction	\$7,983	\$13,255	\$0	\$0	NA	NA	NA				

School Corporation Expenditures by Account
Biannual Financial Report Data
Huntington Co Com Sch Corp (3625)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
21220 Students	Guidance Services - Counseling Services	\$819,306	\$1,109,384	\$1,128,864	\$1,030,244	25.7%	-7.1%	-8.7%
21230 Students	Guidance Services - Appraisal Services	\$7,706	\$128,555	\$0	\$0	NA	NA	NA
21240 Students	Guidance Services - Information Services	\$0	\$433	\$0	\$0	NA	NA	NA
21290 Students	Guidance Services - Other Guidance Services	\$32,601	\$0	\$0	\$0	NA	NA	NA
21320 Students	Health Services - Medical Services	\$7,189	\$1,484	\$2,591	\$0	NA	NA	NA
21340 Students	Health Services - Nurse Services	\$201,920	\$410,260	\$377,604	\$444,909	120.3%	8.4%	17.8%
21390 Students	Health Services - Other Health Services	\$98,137	\$150,943	\$162,232	\$160,459	63.5%	6.3%	-1.1%
21420 Students	Psychological Services - Psychological Testing	\$258,506	\$323,562	\$270,496	\$250,303	-3.2%	-22.6%	-7.5%
21590 Students	Speech Path. & Audio. Serv. - Other	\$0	\$68,797	\$445	\$0	NA	NA	NA
21810 Students	Special Ed. Administration - Service Area Direction	\$415,877	\$623,817	\$369,875	\$382,644	-8.0%	-38.7%	3.5%
21910 Students	Other Support Services Students - Service Area Direction	\$0	\$0	\$146	\$0	NA	NA	NA
24100 School Administration	Office of The Principal	\$1,835,502	\$2,753,642	\$2,407,343	\$2,408,788	31.2%	-12.5%	0.1%
Student Instructional Support Total		\$3,684,756	\$5,584,131	\$4,719,595	\$4,677,347	26.9%	-16.2%	-0.9%
Overhead and Operational								
23120 General Administration	Board of Education - Service Area Assistants	\$36,470	\$30,059	\$18,970	\$27,787	-23.8%	-7.6%	46.5%
23150 General Administration	Board of Education - Legal Services	\$36,066	\$83,590	\$27,079	\$24,315	-32.6%	-70.9%	-10.2%
23160 General Administration	Board of Education - Promotion Expenses	\$2,794	\$4,145	\$17,520	\$16,877	504.0%	307.1%	-3.7%
23190 General Administration	Board of Education - Other Governing Body Services	\$6,053	\$6,418	\$6,101	\$6,298	4.0%	-1.9%	3.2%
23210 General Administration	Executive Administration - Office of The Superintendent	\$260,170	\$594,756	\$519,915	\$553,653	112.8%	-6.9%	6.5%
23230 General Administration	Executive Administration - Staff Relations and Negotiations	\$8,863	\$23,376	\$13,293	\$3,377	-61.9%	-85.6%	-74.6%
23290 General Administration	Executive Administration - Other Executive Admin. Services	\$7,218	\$250,611	\$13,609	\$8,612	19.3%	-96.6%	-36.7%
25110 Central Services	Fiscal Services - Office of The Business Manager	\$176,647	\$294,149	\$349,174	\$380,659	115.5%	29.4%	9.0%
25120 Central Services	Fiscal Services - Service Area Direction	\$0	\$0	\$612	\$978	NA	NA	59.8%
25191 Central Services	Fiscal Services - Other - Refund of Revenue	\$622	\$2,977	\$4,214	\$3,586	476.5%	20.5%	-14.9%
25195 Central Services	Fiscal Services - Other - Bank Account Service Charge	\$667	\$7,164	\$18,107	\$22,562	3281.3%	214.9%	24.6%
25400 Central Services	Planning, Research, Dev. and Evaluation	\$0	\$2,500	\$0	\$0	NA	NA	NA
25850 Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$104,248	\$156,965	NA	NA	50.6%
26200 Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$3,032,106	\$4,220,040	\$3,505,785	\$3,411,392	12.5%	-19.2%	-2.7%
26300 Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$258,291	\$357,848	\$468,395	\$336,579	30.3%	-5.9%	-28.1%
26400 Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$489,325	\$532,887	\$580,969	\$431,102	-11.9%	-19.1%	-25.8%
26495 Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,214	\$0	\$0	\$0	NA	NA	NA
26600 Oper. & Maint. of Plant Serv.	Security Services	\$36,146	\$63,269	\$65,031	\$144,840	300.7%	128.9%	122.7%
26700 Oper. & Maint. of Plant Serv.	Insurance	\$257,032	\$416,497	\$506,462	\$796,484	209.9%	91.2%	57.3%
26800 Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$0	\$69,779	\$70,543	NA	NA	1.1%
27010 Student Transportation	Service Area Direction	\$96,537	\$117,629	\$113,766	\$245,596	154.4%	108.8%	115.9%
27100 Student Transportation	Vehicle Operation	\$1,277,231	\$1,812,149	\$1,927,597	\$1,927,277	50.9%	6.4%	0.0%
27300 Student Transportation	Vehicle Servicing and Maintenance	\$707,047	\$915,538	\$991,622	\$1,080,086	52.8%	18.0%	8.9%
27400 Student Transportation	Purchase of School Buses	\$301,246	\$616,960	\$246,210	\$0	NA	NA	NA
27500 Student Transportation	Insurance on Buses	\$79,735	\$1,123	\$0	\$0	NA	NA	NA
27700 Student Transportation	Contracted Transportation Services	\$217,442	\$47,405	\$19,316	\$28,803	-86.8%	-39.2%	49.1%
27900 Student Transportation	Other Student Transportation Services	\$0	\$6,642	\$2,194	\$0	NA	NA	NA
31100 Food Services Operations	Service Area Direction	\$59,004	\$97,236	\$100,262	\$104,992	77.9%	8.0%	4.7%
31200 Food Services Operations	Food Preparation and Dispensing	\$800,753	\$1,131,141	\$1,186,708	\$1,168,991	46.0%	3.3%	-1.5%
31400 Food Services Operations	Food Purchases	\$1,107,379	\$1,145,843	\$1,298,903	\$1,289,730	16.5%	12.6%	-0.7%
31900 Food Services Operations	Other Food Services	\$184,242	\$247,177	\$145,560	\$130,998	-28.9%	-47.0%	-10.0%
Overhead and Operational Total		\$9,440,303	\$13,029,130	\$12,321,397	\$12,373,083	31.1%	-5.0%	0.4%
Non Operational								
33100 Community Service Operations	Direction of Community Services	\$0	\$0	\$12,582	\$9,398	NA	NA	-25.3%
33200 Category not Specified	Community Recreation	\$89,987	\$113,830	\$143,057	\$104,867	16.5%	-7.9%	-26.7%
33300 Category not Specified	Civic Services	\$8,881	\$2,936	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Huntington Co Com Sch Corp (3625)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
33400 Category not Specified Athletic Coaches	\$389,762	\$441,786	\$456,392	\$361,962	-7.1%	-18.1%	-20.7%				
33990 Other Community Services Other	\$0	\$26,426	\$0	\$0	NA	NA	NA				
41000 Category not Specified Land Acquisition and Development	\$47,304	\$1,409	\$984	\$942	-98.0%	-33.1%	-4.2%				
43000 Category not Specified Professional Services	\$268,898	\$1,186,027	\$52,537	\$18,576	-93.1%	-98.4%	-64.6%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$1,099,893	\$737,733	\$375,437	\$243,527	-77.9%	-67.0%	-35.1%				
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$504,105	\$47,883	\$0	\$0	NA	NA	NA				
45400 Building Acq., Const. and Impr. Sports Facilities	\$28,220	\$4,550	\$24,589	\$19,427	-31.2%	327.0%	-21.0%				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$7,184	\$12,694	\$420,568	\$755,100	10411.5%	5848.6%	79.5%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$306,169	\$295,583	\$139,428	\$99,057	-67.6%	-66.5%	-29.0%				
49000 Category not Specified Other Facilities Acq. and Construction	\$32,643	\$0	\$0	\$0	NA	NA	NA				
52100 Interest on Debt Bonds	\$495,217	\$675,946	\$1,022,789	\$338,382	-31.7%	-49.9%	-66.9%				
52200 Interest on Debt Temporary Loans	\$148,093	\$248,410	\$0	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$4,399,000	\$4,238,000	\$6,306,500	\$2,617,500	-40.5%	-38.2%	-58.5%				
54200 Advancements and Obligations Common School Fund - Principal	\$662,743	\$363,393	\$236,420	\$228,986	-65.4%	-37.0%	-3.1%				
60700 Category not Specified Scholarships	\$2,500	\$500	\$0	\$0	NA	NA	NA				
Non Operational Total					\$8,490,599	\$8,397,106	\$9,191,283	\$4,797,726	-43.5%	-42.9%	-47.8%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$231,409	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$35,198	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$234,803	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$4,348	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$1,593,474	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$246,641	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$300,009	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$36,400	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Academic Achievement	\$101,878	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Instructional Support	\$14,839	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Overhead and Operational	\$14,361	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Non Operational	\$2,549	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$3,530,772	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$538,177	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$709,102	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Non Operational	\$78,992	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Academic Achievement	\$14,195	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Instructional Support	\$2,050	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Overhead and Operational	\$1,252	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Non Operational	\$333	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$588,351	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Instructional Support	\$65,965	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$26,670	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Non Operational	\$7,522	\$0	\$0	\$0	NA	NA	NA				
Prorated by Fund Total					\$8,379,290	\$0	\$0	\$0	NA	NA	NA